

residue he shall pay to the delinquent, on demand. The deed from the Sheriff to the purchaser shall be registered within six months, and when so registered shall convey to the grantee therein all the estate in the premises, which the delinquent had, at the time of the sale for taxes.

Deed to be registered.

SEC. 34. *When State Taxes to be paid by Sheriff:*

On or before the fifteenth day of December in each year, every Sheriff shall return, on oath, to the Auditor of the State, an account of taxes collected by him, adding the sum apparently due from the tax list, the amounts collected for penalties from delinquents. He shall be allowed to deduct from the sum as returned:

Sheriff to return to Auditor on oath.

1. The amount of taxes charged against any person whom the Clerk of the Commissioners shall certify to have appealed from a decision of the Commissioners respecting his liability and to have given the bond required: *Provided*, That the Clerk of the Court to which the appeal was taken shall certify that it is pending and undecided. The sum so unliquidated shall be carried forward by the Auditor as a charge against the Sheriff on his next year's account, from year to year, until the decision of the appeal, after which they shall be collected and paid or balanced, if the final decision be in favor of the appellant.

Amount of taxes against persons appealing.

Proviso.

2. All poll taxes and taxes on personal property certified by the Commissioners of the County, through their President or Clerk, to be insolvent and uncollectable.

3. Five per centum commissions on the amount collected, and traveling expenses to and from the City of Raleigh, at the rate of ten cents per mile, by the usual route of travel.

4. All payments duly made upon the order of the Auditor of the State.

SEC. 35. *Penalty on Sheriffs for failure to account:*

If any Sheriff shall fail to account and pay as is required in the preceding section, he shall forfeit and pay to the State one thousand dollars, and it shall be the duty of the Auditor

Penalty on Sheriff for failure to account.